UNITED NATIONS

ECONOMIC
AND
SOCIAL COUNCIL

Statistical Commission
Fourteenth session
Item 3(c) of the provisional agenda

INCOME DISTRIBUTION STATISTICS

(Report by the Secretary-General)

CONTENTS

I. INTRODUCTION

1.   The thirteenth session of the Statistical Commission requested that a study be conducted of the concepts, classifications and tabulations of statistics of the distribution of incomes, with the advice and assistance of the Expert Group on the Review of National Accounts and Balances. It was indicated that the subject should be considered in close relation to the systems of national accounts and balances. The Commission requested the study in order to begin work on international guidelines in respect of income distribution statistics and to examine the implications of these statistics for the revision of the SNA.

2.   The second session of the Expert Group on the Review of National Accounts and Balances discussed the general characteristics of a system of income distribution statistics and its relationship to the national accounts. The report of the Expert Group on this discussion is given in Part IV of document E/CN.3/346. As the basis for the discussion of income distribution statistics, the Expert Group had a paper prepared by Mrs. Mód, Central Statistical Office of Hungary and a member of the Group, as consultant to the Statistical Office of the United Nations. The document, ST/STAT/13, is being made available for the information of the Statistical Commission.

3. This document outlines, for consideration by the Commission, the lines along which it is thought appropriate to develop international suggestions in respect of income distribution statistics, in view of the Expert Group's conclusions on this subject. The paper deals with the main features of a system of income distribution statistics which is complementary to, and co-ordinated with, the national accounts and balances. The suggested concepts and classifications take account of the needs for income distribution statistics and the major problems which would be encountered in meeting these requirements. In making these suggestions, the view is taken that the international guidelines on income distribution statistics should indicate relatively long-range goals for evolving a system of data which meet national, and the more limited international, requirements. The income distribution statistics now

being compiled in most countries are far short of the data thought to be required. An aspect of devising international guide-lines concerning these statistics would therefore be formulating suggestions as to the sequence in which an adequate system of income distribution statistics might be evolved.

4. It is proposed that work continue on developing international guidelines in respect of a system of income distribution statistics, in the light of the Commission's discussion of this paper. In this connexion the Commission should be informed of the meeting of Experts on Social Policy and the Distribution of Income that is to take place in January 1967. The meeting is being convened as a result of resolution 1086D (XXXIX) adopted by the thirty-ninth session of the Economic and Social Council, on the recommendation of the Social Commission. In this resolution, the Council requested the Secretary-General:

"(a) To convene a small group of experts to review the relationship between distribution of income in the nation and social policy, including questions of definition and measurement of distribution of income in the nation in the context of social policy;
(b) To formulate, on the basis of the recommendations of this expert group, a programme of work and study for the United Nations on the subject of the relationship between social policy and distribution of income in the nation, with a view to developing guidelines for the formulation of social policy measures in such a way that they would best promote a more just and equitable distribution of income in the nation;
(c) To report to the Social Commission at its eighteenth session ...."

i.e., in 1967. The provisional agenda for the meeting includes two topics which are of particular relevance to the discussion of income distribution statistics by the thirteenth session of the Statistical Commission, namely:

"(d) The meaning of income in the context of social policy. Income and the level of living. The definitions of income in the revised SNA and the co-ordinated programme of income distribution statistics under consideration by the Statistical Commission of the United Nations, in the light of analytical requirements. Other definitions. Short-comings of definitions. Recommendations. Problems of evaluating the incidence of taxes on and the real income of various socio-economic groups in national and international studies.
(e) Measurement of income disparity. The uses of the measures of the distribution of income and its disparity included in the proposed programme of income distribution statistics in studies of the effects of social policy on the distribution of income. Other methods of measurement."

The main paper for the meeting will be prepared by the Bureau of Social Affairs, Department of Economic and Social Affairs; and will relate to all topics of the provisional agenda. The Statistical Office of the United Nations is to provide a paper on the two topics listed above. This paper will be based on the results of the Statistical Commission's discussions of statistics of income distribution.

5. Also included in this paper is a discussion of the relationship between the proposals made concerning income distribution statistics and the systems of national accounts and balances. Considered are the aspects of the national accounts and balances with which income distribution statistics should be linked and the portions of these statistics which may be suitably integrated into the accounts and supporting tables of the main system. Discussed as well is the coincidence in respect of concepts and definitions which should be sought between a complementary set of income distribution statistics and a system of national accounts. Particular attention in this respect is given to the revision of the SNA.

II OBJECTIVES AND CHARACTER OF INCOME DISTRIBUTION STATISTICS

6. A major area of interest in studies of the distribution of incomes concerns the welfare of the population, the circumstances accounting for the observed distribution of incomes, and ways of improving this distribution. Other important requirements for income distribution statistics stem from studies of inflationary and deflationary pressures, sources and ways of financing investment, and the future demand for goods and services. For these purposes, three aspects of the income and outlay account of the SNA or the financial balance of the MPS are of interest.

7. The first aspect relates to the distribution of primary incomes (compensation of employees, entrepreneurial income and property incomes) in relation to the pattern of productive activity and remuneration. Here the interest is in the share of the population in earned incomes, the distribution of these incomes among the population, and the relationship of this distribution to the character of participation in production. The second area of interest concerns the distribution of disposable income and the redistributive transactions which link disposable income with earned incomes. For this purpose,

data are desired on the share of various socio-economic and income groups of the population in disposable income and the contribution of current transfers of a non-contractual character in particular, between government and households, to these shares. The third aspect relates to the spending and saving of disposable income and the pattern, as well as level, of consumption measured in terms of: purchased goods and services; and total goods and services available for consumption.

8. Thus, statistics of the distribution of incomes are required in summary form and classified in considerable detail. The summary data assess the share of the population in national and disposable incomes, delineate the types of incomes earned and redistributive transactions engaged in, and measure the level and pattern of consumption. The detailed data indicate the experience in these respects of the various socio-economic and income groups of the population and portray the characteristics of the population and other factors with which this experience varies.

9. The summary statistics are appropriately an integral part of the system of national accounts and balances. In the case of the revised SNA, for example, data on the shares of households in primary and disposable incomes and on their redistributive transactions and personal consumption are included in the supporting tables to the income and outlay account. However, inclusion of the detailed statistics on the incomes, current transfers and consumption of the population would needlessly overburden the systems of national accounts and balances. The requirements for these detailed data are best met by developing a system of income distribution statistics which is complementary to the national accounts and balances.

10. In order to furnish a frame for the detailed data of the complementary system, as well as to indicate the links between it and the national accounts and balances, the complementary system might include a table summarizing the flows which are the subject of detailed classification. The figures in the summary table of the system should be equivalent to the data for the corresponding flows in national accounts and balances. In other words, it is

suggested that the population covered in the detailed income distribution statistics should be identical with the population encompassed in the main system.

11. This means that the resident population as a whole, including persons in institutions, such as old-age homes, asylums, jails, would be included. As in the national accounts, the transactions of these individuals should be separated from the transactions of the institutions in which they reside; and goods and services which the institutions supply to the individuals free of charge would be considered part of the consumption of the institutions. These goods and services would however to be covered in the concept of the total consumption of the population. The unusual status of the institutional population requires that it be segregated from other groups of the population in the classifications of the complementary system.

III THE DEFINITION AND CLASSIFICATION OF THE STATISTICAL UNITS

A. Definitions

12. It is proposed that two units of observation and classification - the individual and the household - should be employed in the system of income distribution statistics. The household would be utilized as a statistical unit for all aspects of these statistics, while the individual would be employed in the tabulation of primary incomes only. The definitions of the revised SNA provide for the use of both types of statistical units.

13. In the case of primary incomes, the individual is an essential and practical income recipient unit. In most instances, primary incomes accrue from the productive activity or property of individual persons; and problems of allocating these incomes between two or more individuals do not arise. The important exceptions are likely to be farms and other household enterprises jointly owned and operated by husband, wife and perhaps other members of the immediate family. In view of the linkage of primary incomes to individuals, using the individual as the income recipient unit facilitates analyses of the pattern of distribution of primary incomes and the relationship of these incomes to the role of the recipients in production. As some individuals may homd more than one job, the job may be a more efficient statistical unit than

hold more than one job, the job may be a more efficient statistical unit than the individual for distributions of wages and salaries. It should be noted that for studies of rates of pay, rates per hour worked are preferable to wages and salaries per job. In the case of property incomes also, the use of each flow of income as the unit of observation has advantages over the use of the individual for purposes of studies of patterns of remuneration.

14. The household is not a useful statistical unit for purposes of analyzing the underlying factors in the distribution of primary incomes. It is however needed for studies of the relationship between this distribution and the welfare of the population. Earners of course have dependents; and the household is the practical statistical unit in the case of the redistributive transactions, which link primary and disposable incomes. In a number of instances grants are made on the basis of families rather than individuals; and allocation of these grants among earners and dependents is likely to be difficult and rather arbitrary. The household is also the preferable statistical unit for purposes of data on the division of disposable income between saving and consumption and on the pattern of consumption since members of a household will pool their incomes and consumption to varying degrees.

15. In view of the uses made of the household in income distribution statistics, it should be defined in terms of the housekeeping concept utilized in censuses of population and other demographic enquiries. Under this definition a household may be either: (i) a one-person household, i.e., a person who makes provision for his own food or other essentials for living without combining with any other person to form part of a multi-person household or (ii) a multi-person household, i.e., a group of two or more persons who occupy the whole or part of one housing unit and make common provision for food or other essentials for living. The persons in the group may pool their incomes and have a common budget to a varying extent; and they may be related or unrelated persons. For purposes of income distribution statistics a definition of the statistical unit in the case of the institutional population needs to be added to the housekeeping concept of the household. It is suggested that the unit

of observation and classification in the case of the institutional population
consist of/family (i.e., husband, wife, children) living together in an
the single individual or the conjugal
institution.

16.   In some socio-economic situations, a more restricted concept of the house-
hold than the housekeeping concept may be desirable and practicable. This
concept is the family household , in which case the multi-person household is
restricted to individuals related by blood, marriage or adoption who satisfy
the criteria of the housekeeping concept. In some countries, the use of the
family or the housekeeping concepts of the household results in the same unit
in most instances; and where this is not the case, incomes are likely to be pooled
and used in common to an insignificant extent in the housekeeping households.

B. Classifications

17.   The attributes of households/are of interest in classifying the
which
statistics of the complementary system will differ in some respects from one
aspect of the system to another. However, socio-economic classification of
households and individuals is required in the case of each aspect in the system
since this classification should highlight basic differences in economic
and social status. Classifications of households, individuals and single
primary-income flows/to size of income and quartile, quintile, etc. intervals
according
of income will also be of interest in the case of most of the series of the system.

18.   At this juncture, an internationally agreed socio-economic classification
is not available; and it will be necessary to develop a classification for
use in income distribution statistics, in light of the classifications in use
internationally and the requirements of these statistics. A basic element
of the classification should be the economic status of the head of the household
(i.e., the principal earner in the household), e.g., employers, own-account
workers, employees, members of producers' co-operative, independent inactive
persons, institutional and other population. Other distinctions which appear
to merit consideration are farm and non-farm in case of the first four
categories, liberal and related professions in the case of own-account workers,
directors and managers, non-manual employees and manual workers in the case
of employees. It may be desirable to develop a classification of two or three

levels of detail so that it may be utilized in summary and detailed tabulations.

19. In analyzing primary incomes, a number of classifications of households and individuals in addition to the socio-economic status and income-size are needed. The industrial and occupational attachment, sex, age and length of work experience of the head of the household or the individual are examples of these classifications as primary incomes may vary with these attributes. In the case of households, classification according to the number of income recipients will call attention to another factor in the magnitude of primary incomes. The major source of primary income, if any, of households and individuals in the category, independent inactive persons, would also be a relevant classifying element. In the case of the job or singular entrepreneurial and property income flows, classification according to the industry of origin and size of income should be of value.

20. In tabulations of redistributive transactions and disposable income, the supplementary classifications to socio-economic status and size of disposable income should focus on assessing welfare and the role of transfers in ameliorating mal-distributions of primary income. The number of persons in the household, perhaps sub-divided into adult and children or adjusted for age-composition, and size of primary incomes, therefore furnish important attributes for classifying households. Distinctions between urban and rural households should also be of value.

21. In the case of data on saving and personal consumption, total consumption, including free goods and services, and patterns of consumption, essentially the same kinds of classification appear to be required as for data on disposable income and redistributive transactions. However, classifications according to size of primary income are not likely to be of interest.

IV CONCEPTS AND CLASSIFICATIONS OF INCOME

22. Discussed in this part of the paper are the character and classification of primary incomes and redistributive transactions. The additional concept of income in the system - disposable income - is simply the sum of primary incomes and current unrequited (non-contractual) transfers received reduced by current unrequited transfers disbursed.

A. Primary Incomes

23. Primary incomes are the incomes which accrue from participation in production. In the case of an economy as a whole, these incomes therefore constitute the national income; and consist of compensation of employees, entrepreneurial income, and income from property.

24. The concept of compensation of employees in the present and the proposed revised, SNA encompasses all the proceeds from employment which are clearly of benefit to the employees individually; and therefore seems suitable for purposes of income distribution statistics other than data on the total consumption of the population. The benefits accruing to employees from the health, recreational, educational and other facilities which employers make available to employees collectively are not covered in the compensation of employees and are, and it is thought should be, excluded from the personal consumption of employees. In order to add these benefits for purposes of total consumption of the population, the outlays of employers on these facilities would need to be segregated from their other outlays on intermediate consumption. If the figures on final consumption in income distribution statistics and the national accounts are to be identical, it would then be necessary to treat these outlays as final consumption, perhaps of nominal non-profit organizations established to cover the facilities.

25. Part of the compensation of employees may consist of (i) goods and services provided free of charge or at reduced prices for final consumption by employees on an individual basis and (ii) employers' contributions to social security schemes and private pension funds, insurance schemes and similar arrangements. It has been suggested that for purposes of income distribution statistics, these two elements of compensation of employees should be segregated from the rest of the compensation. This has been provided for in the revised SNA in the case of the employers' contributions, but not in the case of the free goods and services.

26. Entrepreneurial income consists of the net proceeds received by the individuals owning unincorporated enterprises from these businesses. This flow should be net of all outlays incurred in connexion with the business,

including payments for the use of property and disbursements of current
transfers. The value of gross output from which the value of net proceeds
is determined, should cover the value of the goods and services produced
on own account for capital formation or household consumption by the owners
of the business.

27. Part of the difficulties in estimating entrepreneurial income lies in
the tendency to omit or under-value items of income in kind in measuring
gross output, leading, other things being equal, to an under-valuation of
entrepreneurial income. This is especially common in the case of household
enterprises such as farms. On the side of costs of production, errors may
arise through the omission or under-valuation of capital consumption or
the services of family members, leading in this case to an over-valuation
of entrepreneurial income. Not frequently, the errors of over- or under-
valuation of entrepreneurial income are multiplied by inappropriate allocations
of expenses between the business and the household in the case of household
enterprises.

28. The approach proposed here, as well as in the SNA, to the valuation of
income in kind is that these values should be determined in terms of the
cash alternatives foregone. Thus to the producer, the value of income in
kind produced should be considered equal to the cash income that would be
realized by the sale of these items, i.e., the market value at the producing
unit. It has been argued that this approach results in under-valuation
of the household consumption of goods and services produced on own account
and that the use of the retail price is more appropriate. However, the retail
price includes the value of the transport, distributive and other services
which in fact are not embodied in these goods and services. The proposal
to value all personal consumption in terms of retail price appears to originate
in the desire to approximate measures of the quantity of goods and services
consumed. However, it does not seem desirable or feasible to utilize
the values assigned to goods and services as proxies for quantities.

29. In the income and outlay accounts of the proposed revised SNA, many

unincorporated enterprises are classified in the household sector, while
other unincorporated businesses are included among non-financial corporate
and quasi-corporate enterprises or financial institutions. In the case
of the former business units, in order to estimate enterpreneurial income,
it will be necessary to sub-divide certain receipts and disbursements on the
income and outlay account into those connected with the business and those
connected with the households of the owners. This problem arises in respect
of interest and bad debts written off. It does not arise in respect of rents
paid in the case of the revised SNA since the payments of rent recorded
on the income and outlay relate to land, patents, copyrights, etc., utilized
in business activities only. In the case of interest paid, consumers' interest
and interest paid in connexion with business activities need to be
segregated from one another; and in the case of interest received, receipts
on sales of goods and services by the business should be separated from other
interest. It may also be necessary to distinguish write-offs of business
bad debts from other voluntary transfers. Where unincorporated units are
classified among non-financial corporate and quasi-corporate enterprise or finan-
cial institutions in the proposed new SNA, entrepreneurial income consists
of actual withdrawals of income which owners make from the business. The net
income retained in the business is treated as the saving of the business.

30. Property incomes consist of interest, rent and dividends; and it seems
useful to classify property incomes in this fashion for purposes of income
distribution statistics.

31. Interest, as defined in the revised SNA, includes actual receipts or
payments and accruals of interest only. Imputed bank service charges are
dealt with so that an imputation of interest or a service charge to households
is not called for. This approach is advantageous for purposes of income
distribution statistics. The accruals of interest to households will
include interest on the equity of households in pension funds and life
insurance. It seems best to record interest received by households on
a net basis (i.e., interest received reduced by interest paid) for
purposes of income distribution statistics.

32. As has already been noted, it is proposed in the revised SNA that payments and receipts of rent on the income and outlay account relate, in principle, to the use of land, patents, copyrights, etc. only. Therefore households may receive, but not pay, net rents on the income and outlay account. In the revised SNA, rents for dwellings, owner-occupied or rented, and other structures are classed as payments for a non-factor service, and are recorded on the production accounts as the receipts of the real estate industry. The connected net rents would therefore be part of the entrepreneurial income received by households. The gross rents on dwellings are of course part of the personal consumption of households.

B. Redistributive Transactions

33. The redistributive transactions of households consist of receipts and disbursements on current account which are unrequited (non-contractual) in character. However, premiums, reduced by service charges, on sickness and accident, fire and other casualty insurance and compensation received from casualty insurance, are included in redistributive transactions.

34. Households may receive unrequited current transfers from general government agencies (e.g., social security benefits, social assistance payments), private non-profit organizations (e.g., fellowships or other cash grants), business units (e.g., scholarships, write-offs of bad debts) or other households (e.g., migrants' remittances, other cash grants, write-offs of bad debts). Many of the transfers received from government agencies will arise out of legal commitments of the government. The remainder of the current transfers received by households will be voluntary in character.

35. Households may make unrequited current transfers to general government agencies (e.g., direct taxes on income, social security contributions), private non-profit organizations serving households (e.g., dues, donations) or other households. The payments to government arise out of legal obligations, while the other transfers are, on the whole, voluntary. However, some of the transfers made to private non-profit organizations may be semi-obligatory in character, for example, dues paid to trade unions.

36. Major problems arise in respect of the scope which should be assigned to transfers from government agencies to households. Should these transfers cover grants in cash only, certain grants in kind as well, or all grants? Similar questions arise to some extent in respect of transfers to households made by private non-profit organizations or between households.

37. The approach suggested to these problems is that proposed for the revised SNA. The transfers in question, and personal consumption, are to be limited to those where households can decide on (make choices in respect of) the expenditure involved. Thus, all cash grants would be covered in the transfers. Included in addition would be the finance by government agencies of purchases which households make (initiate, decide on) from business units. It is thought that limiting the scope of transfers from general governments, or private non-profit orgnizations, in this way results in more meaningful concepts of disposable income and personal consumption. It is proposed that the concept of total consumption of the population, which furnishes more complete measures of levels of living than the concept of personal consumption, include all transfers in kind which government and private non-profit agencies make to persons individually and collectively.

38. In order to furnish suitable data for analyzing the nature and effects of the redistribution of incomes in respect of households, it is suggested that unrequited current transfers be classified according to the agencies involved and the character and purpose of the transfer. In general this will result in two levels of detail in the classification. The most condensed level of the classification might be identical for transfers received and made. The categories at this level, designed to distinguish the partners to household transfers, might be: casualty insurance, general government agencies, private non-profit organizations, enterprises, and other households. Examples of more detailed categories which are thought to be of value are given below. The classification would be more detailed than that proposed in the revised SNA for the corresponding transactions.

    i. Transfers received: General government - social security benefits and

social assistance payments, each of which are to be further sub-divided according to purpose (e.g., social security benefits into unemployment insurance, injury and sickness benefits, old-age pensions, medical expenditures, etc. and social assistance payments into public assistance payments, pension and service grants, scholarships, fellowships and other grants for education, payments of medical expenditures, etc.). Private non-profit organizations - relief payments, scholarships, fellowships and other grants for education, other. Enterprises - allowances for bad debt, other. Other households - personal remittances and gifts in kind from abroad, other cash grants, other.

ii. Transfers made by households: General government - social security contributions, direct taxes on income, and compulsory fees, fines and penalties. Private non-profit organizations - Membership dues to trade unions and professional societies, membership dues to political and social organizations, donations to educational, medical and charitable institutions, donations to religious organizations, other. Other households - as for transfers received.

V. CONSUMPTION

39. As was noted earlier, it is proposed that two concepts of consumption be utilized - personal consumption, which essentially relates to goods and services purchased by households; and total consumption, which includes in addition, the goods and services provided to the population, individually and collectively, free of charge by government and private non-profit organizations. Personal consumption will include goods and services which make up income in kind - i.e., items produced on own account for consumption or received as part of wages and salaries.

40. In order to describe the pattern of consumption, personal and total consumption are to be classified according to type of commodity (i.e., non-durable goods, semi-durables, durable goods, services) and object (purpose) of expenditure. The classification proposed is the classification of households' goods and services in the revised SNA, which is also suitable for use in the

MPS. In view of the coincidence reached between the classifications of the
proposed revised SNA for households' goods and services on the one hand, and
the purposes of general government and private non-profit institutions, on
the other, the three classifications can be meshed into a single classification
of total consumption. In this classification, outlays on food, clothing,
pharmaceuticals, etc. in institutions would, in the first instance, be
classified according to the purpose and character of the institution, as
part of its total outlay on final consumption. However, provision is made
in the revised SNA for subsidiary data on such outlays for food, clothing,
pharmaceuticals, etc. so that the total of the population's consumption of
these items may be determined.

41. It will be useful to have data on personal and total consumption in
constant prices, as well as in current prices, in order to follow trends in
real levels of consumption. The counterpart price indexes to series on
personal consumption could be utilized to compile data on disposable income
in constant prices.

42. It seems essential to take account of a number of considerations in
determining which parts of the consumption expenditure of general government
and private non-profit agencies to include in total consumption. The
degree to which the service in question is clearly and primarily of benefit to
the population as consumers and adds to the level of living of persons during
the period of account, provides basic criteria. Attention should also be
devoted to the related considerations of the difficulties of allocating the
consumption involved among various groups of the population and the extent
to which the services and goods are commonly available free of charge. In
other words, the scope of the population which is the subject of study is relevant.
Further, the purposes for which the study is being carried out also need to
be considered.

43. These considerations lead to the suggestion that the minimum addition to
be made to personal consumption, should be the free food, clothing, medical
care and education which government and private non-profit organizations

furnish to persons directly and individually, including the institutional population. In these instances, the services and goods are clearly of present benefit to the recipients and are provided in such a fashion that the problems of allocation among various groups in the population are simplified. Next in the order of priority for consideration for addition might be the net outlays of government and private non-profit agencies on parks, museums, theatres and other recreational and cultural services. The benefits from these facilities clearly accrue solely to the population as consumers. However, since these services are furnished to the population collectively, allocation of the net outlays in terms of actual use of the facilities is difficult. The connexion between outlays on administration, research and other supporting services in respect of health, education, cultural and similar facilities and the level of living of the population during the period of account is less direct and clear than in the aforementioned cases. Last among the outlays of government agencies which merit consideration for inclusion in the total consumption of the population probably are community services such as sanitary services, street lighting or roads, which are not solely of benefit to the population as consumers.

VI. TABULATIONS

44. The tabulations of the complementary system of income distribution statistics which emerge from the suggestions made above may be classified into three groups.

45. Firstly, a table would be included in order to indicate the links between the complementary system and the national accounts and balances. The main series of the complementary system would be shown for the population as a whole.

46. Secondly, tables would be presented bringing together the flows of the complementary system for the main socio-economic categories and quartiles or quintiles, or size-intervals, for disposable income. These tables would in effect

show the detailed income and outlay account of households classified according
to socio-economic status or income size. It would be valuable to complement
these tables by tabulations showing the number of households and persons in
each of the socio-economic and income size categories.

47. The third set of tables would present the most detailed data of the
complementary system. These tables would exhibit particular flows or other
statistics of the system cross-classified by two attributes of the pertinent
statistical unit. Primary incomes, disposable income, personal consumption
and total consumption should be the focus of attention in these tables. Where
relevant, data should be shown on number of households, number of income recipients
and number of persons in these tables so that users may compute arithmetic
means. In some cases, it will be of value to present data on medians as well.